K. F. 140-95.

p18

G R. S. IX-5]

Previous references.
Mund 7-92.

1891-2
~~191~~ .
(Mund.)

File No. 2-91.

Serial Nos. 1-6.

Later references.
Mul. 37:-13 Sl. 1.
Bel. 70 20

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-6.

Pt. ~~Part~~ B for July 1897.

SUBJECT.

Levy of licensefees (Town Duty) in the City Municipality, Bangalore

(23 pages)

W

Indexed.

W D 88—GPB—50,000—24-7-16

7th Branch

27/4/92 Annual

No 91

L 134

From

The President
City Municipal Commissr
of Bangalore

The Chief Secretary
to the Govt of Mysore

Dated 25th April 1892

Recd 27th "

No. 2

No. W. 58

Submitting copy of Resolution passed by the Board regarding the introduction of octroi duty in the C. & Dn. Station Municipality and recommending the introduction of the scale of duty in the City Municipality.

1.

The Summary prepared by the President's letter is misleading & does not so much as mention the true object of the Resolution. The license-tax should on principle be levied only on dangerous & undesirable articles such as gunpowder, kerosine oil, dynamite &c, on privileges involving exercise over a portion of the streets, on arrack, toddy & other liquor shops which are necessary evils and for proper regulation of traffic & control of sources of public nuisances. It is observed that the articles on which it is proposed either to impose a license-tax or enhance the license-tax already existing as also Constitute the few small luxuries which the vast majority of the poorer classes allow themselves & can afford and are already heavily burdened with the burden of the octroi and the shop-tax, the former in the case of Cocoanuts for instance amounting to as much as 20 per cent of the value of the article. To subject such numerous and almost necessary luxuries of the poor to treble taxation will & are eminent results in a further deterioration of the quality of the articles

Except under Excise.

may also be remarked that
the district of the license-duties
have no direct connection
with each other & the equal
of the rates of retail in the
Town Station & the City do
necessarily involve the
Appointment in of the li-
-cense obtaining in the
Any more than it
the necessity for
Equalising the
in with the places. The pri
of the proposed Excise duties being
thus "undoubted Govt do not see
the assistance Any other circumstances such
financial necessities, facility
in the matter of collection in
Lowness of yield to justify the
his position. Govt are unprepared to further and
Considering that the existing
license-duties
And tobacco produces the
very small income of
20 & Rs 2000, the license-duties
on the above-mentioned articles
Cease to be collected from
the beginning of the next

6/5/92.

No. 58 City Municipal Office
Bn 2.
3. Bangalore,
25 April 192.

From

The President
City Municipal Commission
Bangalore

To

The Chief Secretary to the
Government of Mysore.

Sir

In forwarding copy of a Resolution passed by the Board at a meeting held on the 31st ultimo recommending the levy of a License fee as per margin on persons dealing

License fees

Annually Rs

Class I

Whole sale dealers in dry & fresh Cocoanuts —— 6
Whole sale dealers in Betel leaves, tobacco or any one of them —— 6

Class II

Retail dealers in Betel leaves selling 10 pindies and upwards monthly and in tobacco 50 maunds and upwards or any one of them —— 5

Class III

Retail dealers in dry & fresh Cocoanuts —— 3
do in Betel leaves selling below 10 pindies monthly and in tobacco below 50 maunds or any one of them —— 3

dealing in excisable articles
Dry and Fresh Cocoanuts, Tobacco
and Betel leaves as is done in the
Civil and Military Station Munici-
pality, I have the honor to state
that it has already been decided
by the British Resident and the
Mysore Durbar that the scale of
octroi duty to be levied should be
the same both in the Station and
City Municipalities. A uniform
scale has accordingly been brought
into force from the 1st Instant.
The Municipality considers that
there should be uniformity in
License fees also.

2. License fees are levied in some
instances in this Municipality also
but the system is different from the
one adopted in the Civil and
Military Station. In this City

fee varying from 4 annas to 1 Rupee is levied only from persons dealing in Tobacco and Betel leaf while those dealing in dry and green Cocoanuts are exempt from it. In the Station Municipality every person dealing in excisable articles is required to take out a license on payment of the prescribed fee, and no exception is allowed. It would secure uniformity and remove inequalities if the rules in the Civil and Military Station could be extended to the city as regards the License tax.

3. There was an ~~misgiving~~ idea that the Mohalladars in the city might be ~~presumed to be~~ the equivalent of the license fees adopted in the Civil and Military Station but the members were satisfied

that it was more a professional tax for which the Civil and Military Station has a Corresponding tax. The following is a Comparative Statement showing taxes levied on Cocoanut shops in the City and Civil and Military Station Municipalities.

Cocoanut Shops

	City	C & M Station	
1 Mohaturfa Shop tax	yes at rates as per margin	None	* Rs 9, 6, 3.
2 House Assessment	None	yes. 5 per cent on the total rental value	
3 A Tax on Arts, professions, Trades or callings	None	yes at rates as per margin	class II Rs 25 class III Rs 12 class IV Rs 6 class V Rs 2 class VI Rs 1
4 License fees on exciseable articles	yes partly	yes. Vide Para 1	

A This takes the place of Mohaturfa tax

4 Taking into consideration the case of merchants dealing in Tobacco and Betel leaf in this city who besides paying to the Municipality a Mohaturfa tax on their shops also pay a license fee for dealing in exciseable articles in the same shop it is an anomaly that Merchants similarly dealing in dry and fresh Cocoanuts which also are exciseable articles should not be ~~allowed to remain without being~~ brought within the operation of the rule.

5. Under these circumstances, I beg that the Government will be pleased to sanction the introduction of the levy of a License fee similar that in force in the Civil and Military Station Municipality.

6. The accompanying Statement

will show the present & and proposed scale of License fee and the revenue under each head.

I have the honor to be
Sir
your most obedient Servant

W Jamshedji Rao
President

Extract from the Proceedings of an ordinary meeting of the City Municipal Commission held on Thursday the 31st March/92.

× × ×

III Letter No. 1045 dated 4th Inst. from the President Municipal Board Civil and Military &c regarding the introduction of in the Station Municipality from the 1st proximo and requesting that a corresponding scale of duties and License fees may be adopted in the City Municipality

Resolution — The Board re-commend to Government the introduction of License fees in accordance with the rates in the Civil and Military — Station

Station Bangalore.

(signed) V. P. Madhava Rao

President

True extract

(sd) Madhavarao

President

and proposed scale of License fees

Present Scale		According to proposed scale										Difference			
Class	Total	1st Class			2d Class			3d Class			Total	Less		More	
	Rs. as. P.		Rate	Rs. as. P.		Rate	Rs. as. P.		Rate	Rs. as. P.	Rs. as. P.	Rs. as. P.		Rs. as. P.	
- - -	208 8 -	41	6 Rs.	246 - -	18	5 Rs.	90 - -	235	3 Rs.	705 - -	1041 - -	- - -		832 8	
- - -	- - -	1	6 Rs.	6 - -	3	5 Rs.	15 - -	59	3 Rs.	177 - -	198 - -	- - -		198 -	
- - -	- - -	3	6 Rs.	18 - -	10	5 Rs.	50 - -	7	3 Rs.	21 - -	89 - -	- - -		89 -	
- - -	- - -	10	6 Rs.	60 - -	3	5 Rs.	15 - -	46	3 Rs.	138 - -	213 - -	- - -		213 -	
- -	208 8 -	55		330 - -	34		170 - -	347		1041 - -	1541 - -	- - -		1332 8 -	

Ramchandra Rao
President

Comparat [illegible]

Items	Revenue collected according															
	Wholesale					1st Class					2nd Class					3
	Qty.	Unit	Rs.	as.	P.	Qty.	Unit	Rs.	as.	P.	Qty.	Unit	Rs.	as.	P.	Qty.
Tobacco and Betel Leaf	32	Re 1	32	"	"	59	Re 1	59	"	"	235	As. 8	117	8	"	
Dry Coconut	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Fresh Coconut	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Fresh and Dry Coconut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	32		32	-	-	59		59	-	-	235		117	8	-	

City Municipal Office
Bangalore
25th April 1892

(General Serial No. 29.)

OFFICE OF THE DEWAN OF MYSORE
1633
10 MAY 92
L225

From The President City Municipal Commission Bangalore

To The Chief Secretary to the Government of Mysore

Dated 9th May 1892.

Despatched

Received

Enclosures No.

General No. 1388

No. 28

Further Submitting as regards the introduction of the levy of "License Fee

---

L Sec. Deptt Mr 10/5

Annl. 2-91 2.

C/No 28 Office of the City Munl Comsr.

Bangalore, dated 6th/9 May 1892

From

The President

City Municipal Commission

To

The Chief Secretary to

the Government of Mysore

Sir,

regarding licenses fees.

In continuation of this Office letter No. 1058/134 58 dated 25th ultimo, I have the honor to state that the levy and collection of excise duties in the City is regulated by the Octroi Rules of 1871 (published at page 423 Mysore Gazette for 18th February 1871) and I may be permitted to note that both for legal

izing

legalizing an
on green and dry cocoa-
nuts sanctioned by
Government in Proceed-
ings No. 3362-73 / Int. 161 dated
27th September 1879, and
the imposition of license
fees recommended by
the Board in their
Proceedings of 31st March/92
nothing further is nec-
cessary than to amend
the above Rules, em-
bodying the changes
since made in the
system of Octroi duties
and license fees.

It may also be noted
that the Octroi Rules of
1871 provide for the levy
of license fees and

the

rates provided go up 15
as high as Rs 100 per
annum

I have the honor to be
Sir
Your most Obedient Servant
[illegible]
President.

16 (21)

Read.-

Letter from the President of the Bangalore City Municipal Commission dated 25th April 1892 & to 5'8, submitting copy of Resolution passed by the Board at a meeting held on 31st March 1892 and requesting sanction to the levy of license fees from persons dealing in excisable articles, viz Cocoanuts Betel leaves and Tobacco.

Sec. A. Misc.
No. 2-91.
Dt. 3.

RO 2321-2/11/5/92 Order thereon

In the letter read above, the President proposes to levy a license ~~fee~~ on persons dealing in the articles noted in the margin on the ground that a similar tax is collected in the Civil and Military Station of Bangalore, the revenue expected

1 Cocoanuts Fresh
2 - do - Dry
3 Betel leaves
4 Tobacco

expected from the tax.
being Rs 1332-8-0 The
Government agree with the
President that the system
of taxation should ~~be~~, so
far as possible, be the same
in the City Municipality as
that in the Civil and Military
Station, but the Government
are not willing to introduce
any change till the existing
Municipal Regulation is
revised. ~~Motor cars for~~ Includes
~~Shop tax not so long as~~
~~it continues~~, It ~~does not~~ seems doubtful whether
~~seem right to charge~~ it would be right to charge
~~away because tax for the~~ both licenses once & the
~~sake of any articles~~. "Each tax as one & the same time
& there is no provision
in the existing Regn for
the levy of a license twice.
matter should lie over for
the present

for Chief Secretary

The President of the Bangalore City Mty

9/5/92

× 18

To

The President of the
Bangalore City Mutt

Dated 11 May 1892
12

No ~~Q~~ 2321
L 332

(General Serial No. 30.)

19

1892.

From

Letter Annl.
No. 2-91.
4.

To The Priest Bangalore

Dated 19

Despatched 20 May 189.

Received

Enclosures No.

General No. 2794
L No 391

20 Read: — 27

Submitted
May this be printed in extenso?
Hyj 8/6/96

Para 10 of Circular No 29
5th May
dated ~~29th April~~ 1840

2 drafts

Order thereon No 13468-75
L.F. 11.0 95
9/15/6/96

P: 3541
Printed.
2-91
5.

The Deputy Commissioners
are informed that in all
Municipalities not governed
by Regulations containing
special provisions for the levy
of Town duties, the levy of
Octroi is regulated by Sayer
Circular No 29 dated ~~29th~~
~~April~~ May 1840.

Xchaqt

Under Secretary
H. 8/6/96

To
The Dy Commrs of Districts,
~~with Copy of Sayer~~
Circular

6-96

Draft
8/6/96

21

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 15th June 1896.

READ —

Para 10 of Circular No 29, dated 5th May 1840.

The Huzur having been given to understand that in some places the sayer Izardars are in the habit of confiscating smuggled goods or taking fines from smugglers at their discretion, that practice is hereby abolished and the following rules are established on that head.

The taluk police being vested with the authority of punishing smugglers either by confiscating the smuggled goods or by taking fines from them, and the duty of Izardars being alone to trace the smugglers, they are hereby directed to make over to the taluk Amildars all smugglers apprehended with the smuggled goods. The Amildars of the taluks are to investigate all cases of smuggling in conformity to the rules established for the taluk Magistrates and when proved to report the same to the Superintendent of the division. The Superintendents may dispose of each case at their discretion by ordering either the confiscation of the smuggled goods or by directing a fine of double or treble the amount of the regulated sayer duty on the goods as the case may appear to them fit. From the amount proceeds of the sale of the smuggled goods or of the fines, the amount of the regulated sayer duty on the smuggled goods to which the Izardar is entitled shall be paid to him. From the remainder, one half to be given as a reward to person who may have traced the smugglers, apprehended the goods and informed the Sirkar of the case, carrying the other half to the public accounts under the head of "Sivayi Jima." Should the smuggled goods be proved to have been traced and apprehended and the information of it reached the taluk Police by the Izardar or by his people, the Izardar will be entitled to the aboremention reward. But should it be proved that the tracers, apprehenders, and informers of the smuggled goods be any other people, the reward should go to them. In case of any persons receiving, secreting or purchasing any goods knowing them to have been smuggled, such cases are liable to be investigated agreeably to the rules, and when the parties concerned be convicted are punishable by fines either by the Superintendents or the Amildars at their discretion as the case may appear to them fit.

No. 13468-75—L. F. 140-95, DATED, BANGALORE, 15TH JUNE 1896.

ORDER THEREON—The Deputy Commissioners are informed that in all municipalities, not governed by Regulations containing special provision for the levy of town duties, the levy of octroi is regulated by Sayer Circular No. 29, dated 5th May 1840.

Signed C Srinivasa Iyengar

Secy. to Govt., Gen. & Rev. Depts

To—The Deputy Commissioners of districts.

Ed.—H A.E.

1895-96

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH MUNICIPAL.

PROCEEDINGS

Dated 15*th June* 1896

No. 13468-75
L. F. 140-95

Observing that in all municipalities n governed by Regulations the levy of octi is regulated by Sayer Circular No. 29, dat 5th May 1840.

M.G.C.P.B.—2-7-96—120

(86)

Read again the following Proceedings of the Govt., No. 13460-75; dated 15th June 1896 :-

"The Dy Commrs are informed that in all municipalities not governed by Regulations containing special provision for the levy of town duties, the levy of octroi is regulated by Sager Circular No 29, dated 5th May 1840."

General.
2-91.
6.

1110-17 X.
Order thereon. 140-95

To the Order read above after "1840" the following words should be added :- "and the payment of rewards by the late Chief Commr's order No. 4074 R 55 dated 11 Dec" 1865 (para 4) and No 2096-R.27 dated 30 May 1877"

Dy 21/7/97
Rd 16/7

Q. Secy

19/7/97

To the Dy Commrs of Districts.

Print -

Subdiv. Officers for copy
C

6602

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 21st July 1897.

READ AGAIN —

The following Proceedings of Government No 13468 75- L. F. 140-95, dated 15th June 1896 —

"The Deputy Commissioners are informed that in all municipalities, not governed by Regulations containing special provision for the levy of town duties, the levy of Octroi is regulated by Sayer Circular No. 29, dated 5th May 1840."

No. 1110-17—L F.140-95, DATED, BANGALORE, 21ST JULY 1897.

ORDER THEREON.—To the order read above after "1840" the following words shall be added "and the payment of rewards by the late Chief Commissioner's Orders No. 4074—R. 55, dated 11th December 1865, (para 4) and No. 2096—R. 27, dated 30th May 1877."

Para 4 of letter No. 4074—R. 55, dated Camp Bommankere, 11th December 1865, from the Acting Secretary to the Chief Commissioner of Mysore, to the Superintendent of the Ashtagram Division.

4. The shanbhogs, patels and other village servants to be employed under the direction of the shekdars in the manner proposed in paras 5 and 7, to aid in collecting and to prevent smuggling, and a reward of 10 per cent of the sale proceeds of smuggled goods to be paid to the person who discovers and brings the fraud to light As a further means of stimulating these officials to exert themselves, the Commissioner is of opinion that a small percentage on the collections of them Hobli might also be given to them.

Chief Commissioner's Proceedings No 2096—R. 27, dated, Bangalore, 30th May 1877

The Chief Commissioner observes that the rule laid down in para 4 of this office No. 4074—R 55, dated 11th December 1865, applies to all persons who bring to light cases of smuggling, and where a higher rate of reward is deemed proper special sanction should be applied for.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Comptrolle to the Government of Mysore.

Exd.—H. A. R.

1897-98

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

dated 21 July 1897

No. 1110-17
L. F. 140-95

Making an addition to Government Proceedings No. 13468-75—L. F. 140-95, dated 15th June 1896, regarding the levy of Octroi and the payment of rewards to informers

M.G.C.P.B.—2-9-97—120